IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of		MAIL STOP AMENDMENT
Jung-hoe Kim et al.		Group Art Unit: 2626
Application No.: 10/735,894		Examiner: Natalie Lennox
Filed: I	December 16, 2003)	Confirmation No.: 2626
I	METHOD AND APPARATUS FOR) ENCODING/DECODING AUDIO) DATA WITH SCALABILITY	

RESPONSE UNDER 37 C.F.R. § 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In complete response to the Office Action dated February 7, 2008 and further to the Request for Continued Examination (RCE) submitted on June 6, 2008, Applicants submit herewith the following Amendments and Remarks.

Amendments to the Claims are reflected in the Listing of the Claims which begins on page 2 of this Response.

Remarks begin on page 9 of this Response.